

26 AMENDS:

27 **59-2-103.5**, as last amended by Laws of Utah 2019, Chapter 323

28 **59-2-919.1**, as last amended by Laws of Utah 2019, Chapter 16

29

30 *Be it enacted by the Legislature of the state of Utah:*

31 Section 1. Section **59-2-103.5** is amended to read:

32 **59-2-103.5. Procedures to obtain an exemption for residential property --**
 33 **Procedure if property owner or property no longer qualifies to receive a residential**
 34 **exemption.**

35 (1) Subject to Subsection (8), for residential property other than part-year residential
 36 property, a county legislative body may adopt an ordinance that requires an owner to file an
 37 application with the county board of equalization before a residential exemption under Section
 38 **59-2-103** may be applied to the value of the residential property if:

39 (a) the residential property was ineligible for the residential exemption during the
 40 calendar year immediately preceding the calendar year for which the owner is seeking to have
 41 the residential exemption applied to the value of the residential property;

42 (b) an ownership interest in the residential property changes; or

43 (c) the county board of equalization determines that there is reason to believe that the
 44 residential property no longer qualifies for the residential exemption.

45 (2) (a) The application described in Subsection (1) ~~§→ [shall] ←§~~ :

46 (i) ~~§→ shall ←§~~ be on a form the commission prescribes by rule and makes available to the
 46a counties;

47 (ii) ~~§→ shall ←§~~ be signed by ~~[all of the owners]~~ the owner of the residential property; and

48 ~~[(iii) certify that the residential property is residential property; and]~~

49 ~~[(iv) contain other information as the commission requires by rule.]~~

50 ~~§→ [(iii) request no more information from the owner of the residential property than the~~
 51 ~~form provided in Subsection (8)(c).]~~ (iii) may not request the sales price of the residential
 51a property. ~~←§~~

52 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 53 commission may make rules prescribing the contents of the form described in Subsection
 54 (2)(a).

55 (c) For purposes of the application described in Subsection (1), a county may not
 56 request information from an owner of a residential property beyond the information provided in